

EXHIBIT 20
TO THE DECLARATION OF
XU NUO

GOLDEN PACIFIC SEA (H.K) GROUP LTD**INVOICE**

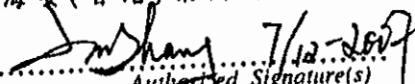
LDG PORT:JINGTANG OF CHINA

DISCHG PORT:HOCHIMINH

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|-----------------|---|
| DATE OF ISSUE: | |
| PLACE OF ISSUE: | TIANJIN XINGANG |
| NAME OF SHIP: | MV"FU ZHOU" |
| TO: | TIANJIN PORTTRANS INT'L SHIPPING AGENCY CO.,LTD |
| INVOICE NO.: | V.0707 |

| DESCRIPTION | OCEAN FREIGHT |
|--------------------------------|--|
| 18,403.589MT HOT STEEL COIL | USD558,620.45 |
| TOTAL AMOUNT IN USD | USD558,620.45 SAY:US.DOLLAR FIVE HUNDRED FIFTY EIGHT THOUSAND SIX HUNDRED AND TWENTY POINT FORTY FIVE CENTS ONLY. |

For and on behalf of
GOLDEN PACIFIC SEA (HK) GROUP LIMITED
金海安(香港)集團有限公司

E.&O.E.  7/12/2007
DATE: 7 December 2007

运费已付 12月1日